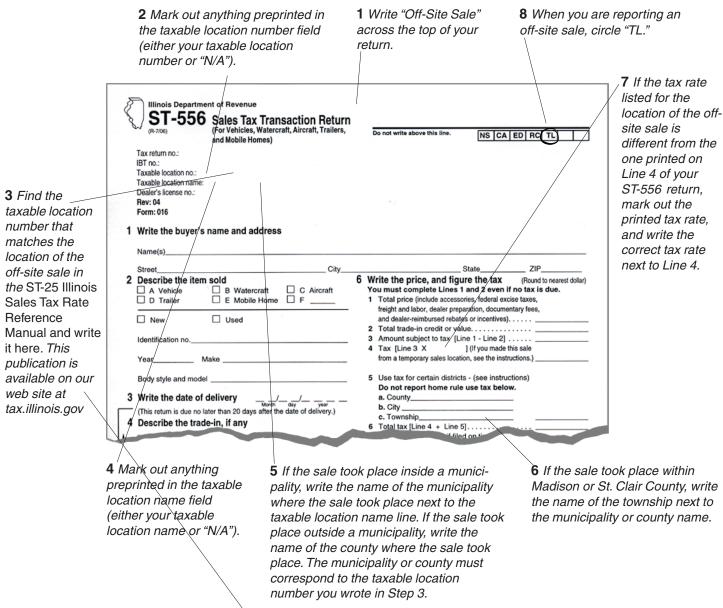


How to Report Off-Site Sales on Form ST-556, Sales Tax Transaction Return

The sale of an item at a temporary location other than your established places of business is referred to as an "off-site" sale (often called a "tent" sale). If you make an off-site sale, you must make changes to the information preprinted on your ST-556 return to ensure that the correct amount of tax is collected and paid.

If the location of the off-site sale is different from the location preprinted on your return, you must follow the steps outlined below to make the needed changes.



Do you have Chicago customers? For all taxable sales made in Cook, DuPage, Kane, Lake, McHenry, or Will counties: If the buyer's address for titling and registration purposes is within Chicago, add 1.25% (.0125) Chicago Home Rule Use Tax to the tax rate used in Line 4. Multiply Line 3 by the corrected tax rate. Figure this rate increase after you have completed Step 7 above.

Is the location of your off-site sale within the Metro East Mass Transit District (MED)? For all taxable sales made from locations within the MED portion of St. Clair County, an additional fee imposed by the MED is owed. The fee is 0.5 percent (0.005) of the total price minus any trade-in or \$20, whichever is less and is owed even if the vehicle will be titled or registered outside the district. For a list of the townships/location codes included in the MED portion of St. Clair County, see our ST-25, Sales Tax Rate Reference Manual. If you owe this fee, you must include it in the amount that you write on Line 8.

Need help? Call our Taxpayer Information Division at 1 800 732-8866 or 217 782-3336; or our TDD telecommunications device for the deaf at 1 800 544-5304; or visit our Web site at **tax.illinois.gov**